

INSTRUCTIONS FOR REQUISITION FOR SOFT DRINK TAX STAMPS (WV/SDR-2008)

WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 2991
CHARLESTON, WV 25330-2991

USE BLACK OR BLUE INK FOR ALL INFORMATION

NAME, ADDRESS, CITY STATE ZIP: If not preprinted, enter the business name and mailing address. If the physical address is the same as the mailing address above, it may be left blank.

ACCOUNT #: If not preprinted, enter the soft drinks tax account eight digit numbers issued.

SECTION 1 – TAX CALCULATION

LINE 1 TOTAL (FROM SECTION 2 – TOTAL FACE VALUE): Enter the Total Face Value from Section 2.

LINE 2 DISCOUNT: Enter the appropriate allowable discount. If Line 1 is less than \$25.00, enter zero. If Line 1 is \$25.00 up to, but not including, \$50.00, enter the product total dollar amount of Line 1 multiplied by 5% (0.05). If Line 1 is \$50.00 or more, enter the product total dollar amount of Line 1 multiplied by 10% (0.10).

LINE 3 AMOUNT REMITTED (LINE 1 MINUS LINE 2): Enter the difference total dollar amount of Line 1 minus Line 2. This is the amount of tax due, and must be paid prior to shipment of stamps.

ADDRESS TO MAIL STAMPS: Enter the physical address to mail stamps via UPS ground.

SECTION 2 – SOFT DRINK STAMPS

COLUMN 1 DENOMINATION: These are the denominations of West Virginia soft drinks tax stamps available only as sheets of 100.

COLUMN 2 QUANTITY: Enter the desired quantity on the same line as the desired denomination. This quantity must be a multiple of 100.

COLUMN 3 SERIAL NUMBER ISSUED BY STATE TAX DEPARTMENT: This column should be left blank.

COLUMN 4 FACE VALUE OF STAMPS: Enter the product total dollar amount of Column 1 multiplied by Column 2. Add all of the lines in Column 4, and enter that sum total dollar amount in the last space (Total Face Value). Transfer the Total Face Value to Line 1 of Section 1 of the WV/SDR-2008.

Note: Remember to sign your return and maintain a copy for your records.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: <http://www.wvtax.gov>.